

**Guidance Regarding Tax Information
Under 11 U.S.C. § 521**

I. No tax information filed with the bankruptcy court or otherwise provided by the debtor will be available to the public via the Internet, PACER, or CM/ECF.

In order for tax information to be electronically entered into a court's CM/ECF system, the "tax information" event must be selected from the CM/ECF event list. The "tax information" event limits access to the filed tax information to those users assigned "court" logins (*i.e.*, judicial officers and court employees). All other users (including PACER users) will be limited to viewing a docket event on the docket report indicating that tax information has been filed. These other users will not be able to open and view the tax information.

II. Debtors providing tax information under 11 U.S.C. § 521 should redact personal information as set forth in the Judicial Conference's Policy on Privacy and Public Access to Electronic Case Files.

The debtor should take the following steps to redact personal identifiers in any tax information filed with the court or provided to the trustee or creditor(s), in either electronic or paper form:

- **Social Security numbers.** If an individual's social security number is included, only the last four digits of that number should appear;
- **Names of minor children.** If a minor child(ren) is/are identified by name, only the child(ren)'s initials should appear;
- **Dates of birth.** If an individual's date of birth is included, only the year should appear; and
- **Financial account numbers.** If financial account numbers are provided, only the last four digits of these numbers should appear.

Court employees are not responsible for redacting any of the personal identifying information. The responsibility for redacting personal identifiers rests solely with the debtor.

III. Procedure for requesting and obtaining access to tax information filed with the bankruptcy court under 11 U.S.C. § 521(f).

To gain access to a debtor's tax information under 11 U.S.C. § 521(f), the United States trustee, trustee, or party in interest, including a creditor, must follow the procedures set forth below.

A written request that a debtor file copies of tax returns with the court pursuant to 11 U.S.C. § 521(f) shall be filed with the court and served on the debtor and debtor's counsel, if any.

In order to obtain access to debtor's tax information that is filed with the bankruptcy court, the movant must file a motion with the court, which should include:

- a description of the movant's status in the case, to allow the court to ascertain whether the movant may properly be given access to the requested tax information;
- a description of the specific tax information sought;
- a statement indicating that the information cannot be obtained by the movant from

- any other sources; and
- a statement showing a demonstrated need for the tax information.

IV. Access to tax information when a motion for access has been granted.

When access to tax information has been granted by court order, transmission of the tax information to the movant, by whatever means the court deems appropriate, will be recorded as a docket event in CM/ECF so that the docket will reflect that the clerk has taken the action necessary to effect the provisions of the court's order granting access.